



**Ancillary Document Review Supplement**  
(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

**ETA 90-001, A Statement of Purpose and Intent with Respect to Issues Involving Employee Placement Businesses and Their Clients**

Date issued: **April 26, 1990**

Reviewer: **Gilbert Brewer**

Date reviewed: **October 22, 2002**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

**WAC 458-20-105, Employees distinguished from persons engaged in business**

Briefly explain the subject matter of the document(s):

**The ETA describes how to determine whether workers are employees of a placement company or the company for whom the work is performed. It lists the factors that will be used to determine which potential employer has the "pervasive control" necessary to support a finding that the company is the workers' employer.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.



**Review Recommendation:**

- \_\_\_\_\_ **Amend**
- \_\_\_\_\_ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X**   **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

**Briefly explain your recommendation:**

**This document should be retained at the current time. The previous reviewer suggested that the material in ETA 90-001 should be incorporated into a new rule separate from Rule 105. I think that it might be possible to incorporate this material into Rule 105 (when that rule is next revised) under a separate subsection in the same manner as Rule 105 presently treats insurance salespersons, operators of rented equipment, casual laborers, and booth renters. This approach would maintain all related provisions under a single rule. I would try to write the revised rule in this manner first. If this approach did not work well, then I would create a separate rule as recommended by the prior reviewer, with cross-references between the rules.**

**Manager action:**    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation